



Mental Health Cost Report

For CAP-MR/DD and
Residential Providers

Overview

- I. Why you are here*
- II. Who needs to file*
- III. What to start collecting*
- IV. Reminders*
- V. Questions*

I. Why you are here

1. Implementation Update #42 Memo dated 4/7/2008 put out by DMH and DMA

- Cost Report section - Main points
 - There will no longer be separate CAP-MR/DD or Residential Treatment Cost Reports. These providers now have to file the MH Cost Report.
 - Providers will no longer be exempt base on Medicaid revenues or number of months in business.

I. Why you are here

2. May Medicaid Bulletin

- Did this confuse anyone?
- Has the same main points as the Implementation Update #42 Memo.
- Effective January 1, 2008 CAP-MR/DD and Residential Treatment Cost Reports are discontinued



I. Why you are here

3. CAP-MR/DD Clarification Bulletin

- Will be in the June Medicaid Bulletin & is currently located at <http://www.ncdhhs.gov/dma/capmrcost/capmrcost.htm>
- Providers who only provide CAP with a 12/31/07 year end can file either the MH Cost Report or a Closeout Cost Report. The Closeout Cost Report is located at the above web site
- Exemptions remain for providers receiving less than \$500,000 for 2007 and also for those in the middle of their fiscal yr
- For fiscal years starting on or after 7/1/08, exemptions no longer apply and everyone will be required to file the MH Cost Report

I. Why you are here

4. Residential Treatment Clarification Bulletin

- Will be in the June Medicaid Bulletin & is currently located at <http://www.ncdhhs.gov/dma/mentalhealth/mentalhealth.htm>
- Current 2008 Residential Treatment Cost Reports are still required to be submitted to DMA by 5/31/08
- Exemptions remain for providers receiving less than \$230,000 for 2007 and also for those in the middle of their fiscal yr
- For fiscal years starting on or after 7/1/08, exemptions no longer apply and everyone will be required to file the MH Cost Report

II. Who needs to file

- Any provider who is direct enrolled with Medicaid and provides/bills for CAP-MR/DD, mental/behavioral health & residential treatment services
- The threshold amount of \$500,00 for CAP and \$230,00 for Residential no longer exist. All direct enrolled service providers have to file
- Have to file no matter how many months the organization has been in business
- A list of all the services that are included in the MH Cost Report are in Handout Attachment 1

II. Who needs to file

- A few exemptions
 1. Only provide ICF-MR services
 2. Only provide CPT, IPRS or individual therapy services
 3. Foster Care providers who file their residential services on the Foster Care Cost Report and provide no other mental/behavioral health or CAP services
- CAP & Residential providers who have never filed a cost report because they fell under the threshold amounts are exempt until the beginning of their next accounting year
- Due date will be 5 months after the providers year end

III. What To Start Collecting

Personnel Information

- ☑ Actual wages paid to each employee
- ☑ Benefits or percentage of benefits paid
- ☑ Annual hours worked by employee by service code(s)
- ☑ Annual hours by employee for “Other Direct Support”
- ☑ Expense by department(s) or cost center(s)

III. What To Start Collecting

Personnel Info continued

Source document(s) should include

- ☒ Employee name or ID
- ☒ Location
- ☒ Beginning & end dates of the timesheet
- ☒ Full account of day to match payroll
- ☒ Daily record of employee time as: service time, other direct support, admin, travel or training

III. What To Start Collecting

Personnel Info continued

Source document(s) should include (if possible)

- ☑ Employee's time traceable to clients served to be able to validate against medical records
- ☑ The billable units associated with service provided

Info can be on one or multiple source documents.

Documents are not to be turned in with the cost report but should be available for audit.

Not required. Example only (see Handout Attachment 2)

ACME BEHAVIORAL SERVICES CORP.

APPENDIX K

TIME SHEET					Employee Name :								Employee Clock #:									
					Pay Peribd: To								Facility:									
					Hours worked by Client and Service Code										Central Office Use Only							
DAY	Client/ Authorization #	Loc.	Time In	Time Out	H0036HA	H0036HB	H0036HC	Other Service Codes (Enter Codes)				OTHER DIRECT	PDO	INITIALS	TOTAL HOURS	REG	OVT	PDO				
					# Hours	# Hours	# Hours	# Hours	# Hours	# Hours	# Hours	# Hours										
THUR	Client One																					
	Client Two																					
	Client Three																					
FRI	Client One																					
	Client Two																					
	Client Three																					
SAT																						
SUN																						
MON																						
TUE																						
WED																						
GRAND TOTAL HOURS / UNITS																						
Signature of Employee :															GRAND TOTAL HOURS WORKED:							
Supervisor Approved :					Administrator Approved :										Payroll Programmer Initials :							

Personnel

[Main](#)[Cost Center Expenses](#)[Non Personnel Cost Assignment](#)[Contract Providers](#)[Units](#)[Reports](#)

Staff ID	Name	Title	Cost Center	Service	Hours Worked	FTEs	Total Wages	Benefit %	Benefits	Travel Hours	Training Hours
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.000	0.00	<input type="text"/>	0.00	<input type="text"/>	<input type="text"/>

Total
RecordsTotal [Import](#)[New](#)[Delete](#)[Delete All](#)

III. What To Start Collecting

Personnel Information continued

☒ Full Time Equivalents (FTEs)

$$\text{FTEs} = \frac{\text{Total Time Worked}}{\text{Total Time Available to Work}} = \frac{\text{Total Hours Worked}}{40\text{hrs/wk} \times 52\text{wks} = 2,080}$$

III. What To Start Collecting

Personnel

Units

- ☑ # of units provided
- ☑ No matter if paid or not
- ☑ No matter the fund source (who paid)
- ☑ Supplemental Forms 2, 5 and 6 (see Handout Attachment 3)
- ☑ Units Memo (see Handout Attachment 4)

Units

Main

Cost Center Expenses

Non Personnel Cost Assignment

Personnel

Contract Providers

Reports

Medicaid
Code

Service

Actual
Units

Units
Above
Contract

Total
Units

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Total
Records

Total

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Update

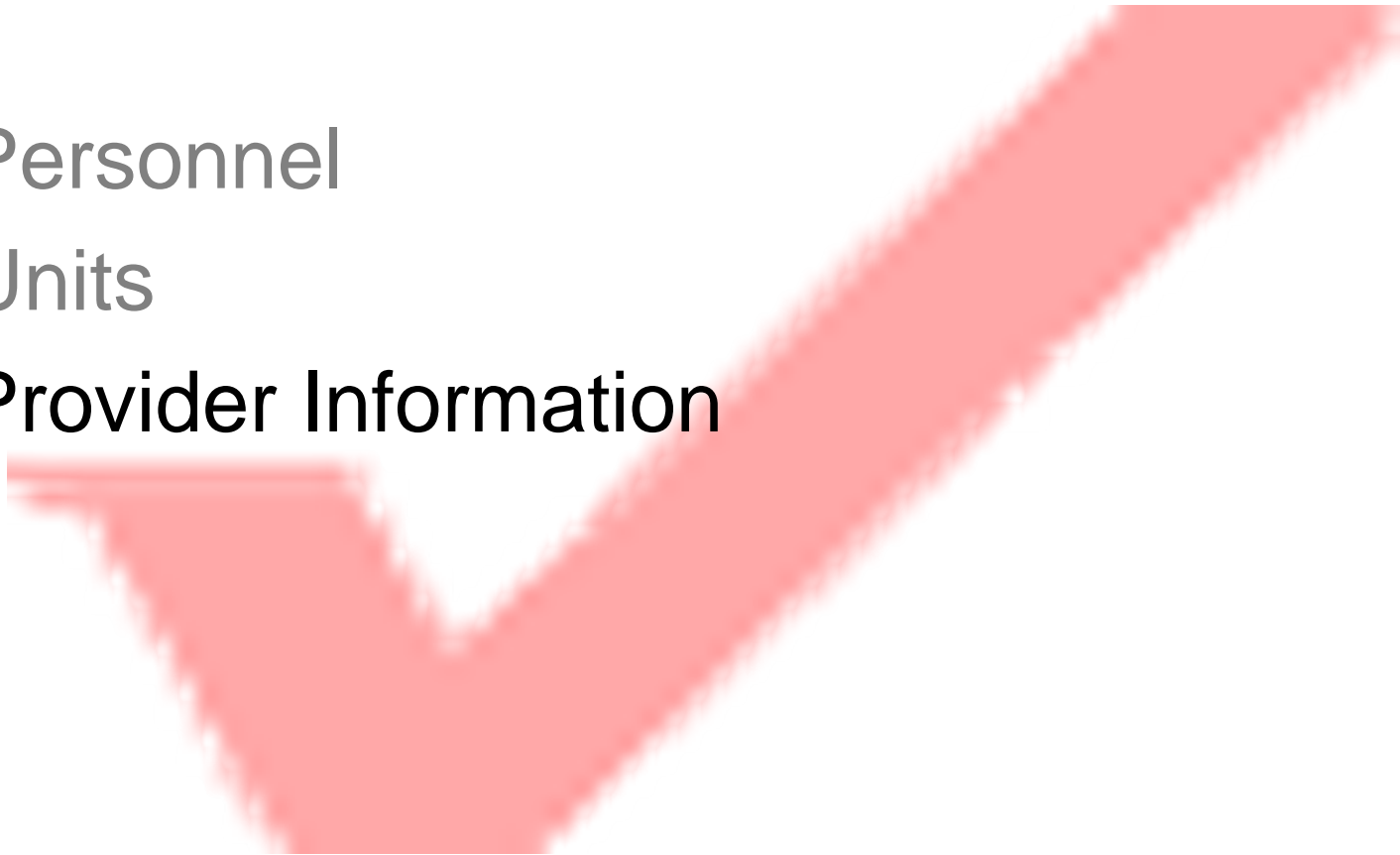
Delete

III. What To Start Collecting

Personnel

Units

Provider Information



III. What To Start Collecting

Provider Information

- ☑ Expense or Cost Center of expense
- ☑ The service the contract provider provided
- ☑ Actual Units Provided
- ☑ Contract Dollar Amount

Contract Providers

[Main](#)[Cost Center Expenses](#)[Non Personnel Cost Assignment](#)[Personnel](#)[Units](#)[Reports](#)

Provider ID	Provider Name	Cost Center	Service Objective	Units	Amount Paid
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total
Records

0

[Import](#)[New](#)[Delete](#)[Delete All](#)

Total

<input type="text"/>	<input type="text"/>
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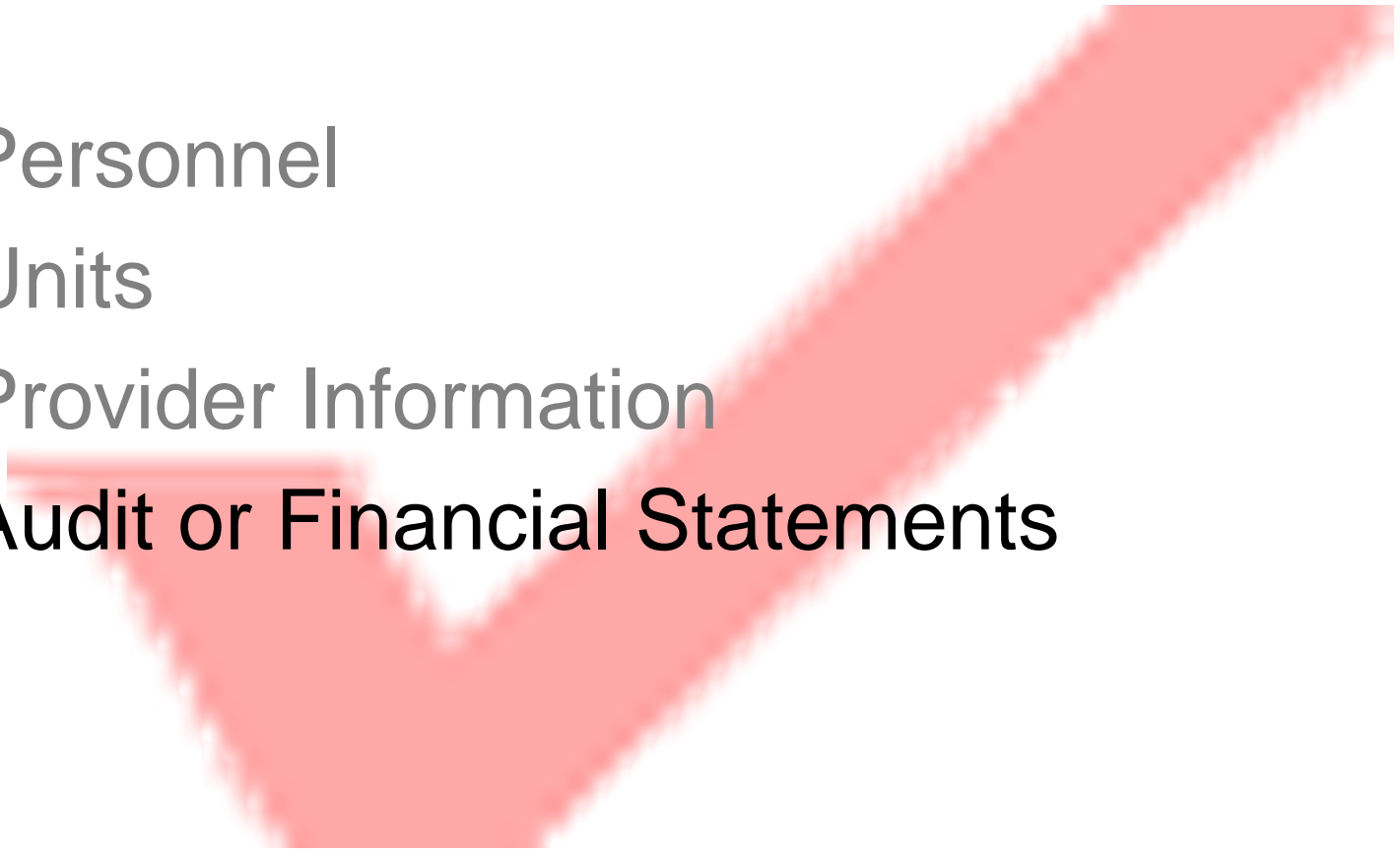
III. What To Start Collecting

Personnel

Units

Provider Information

Audit or Financial Statements




III. What To Start Collecting

Audit or Financial Statements

- ☑ Chart of Accounts (Handout Attachment 5)
- ☑ Cost Center names match Audit/FS or provide crosswalk (Handout Attachment 6)
- ☑ Expenses match Audit/FS
- ☑ Supplemental Forms 3, 4, 7 and 8 (Attachment 3)
- ☑ Agreed Upon Procedures (AUPs) are being developed

Cost Center Expense screen



Office of the Controller

Main

Manually Allocate
Non Personnel Costs

Personnel

Contract Providers

Units

Reports

Service Objectives

Cost Center

Personnel Verification Total

Non Personnel Costs		0.00			0.00
Contract Production (-)		0.00		Personnel - 1XX	0.00
Other Adjustments (-)		0.00		Supplies & Materials - 2XX	0.00
Out Of Compliance (-)		0.00		Current Obligations & Services - 3XX	0.00
Mortgage Principal (-)		0.00		Fixed Charges & Other - 4XX	0.00
Central Allocation (+)		0.00		Capital Outlay - 5XX	0.00
Total Adjustments (-)		0.00		Contracts, Grants & Subs - 6XX	0.00
				Transfers, Etc. - 8XX	0.00

**Not Included with
Total
Expenditures**

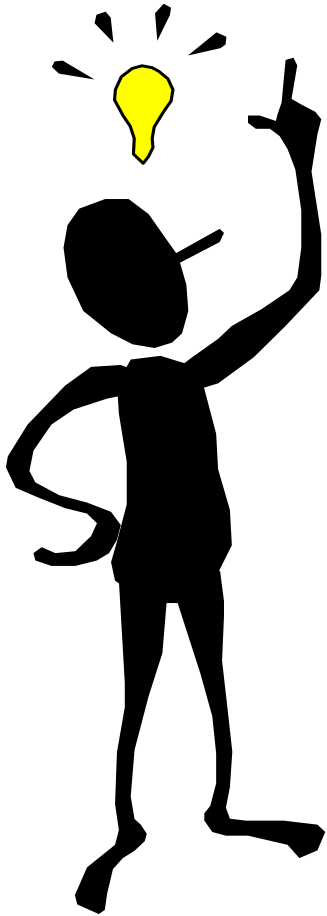
Admin Cost Center ☐

Contract Cost Center ☐

General Support Cost Center ☐

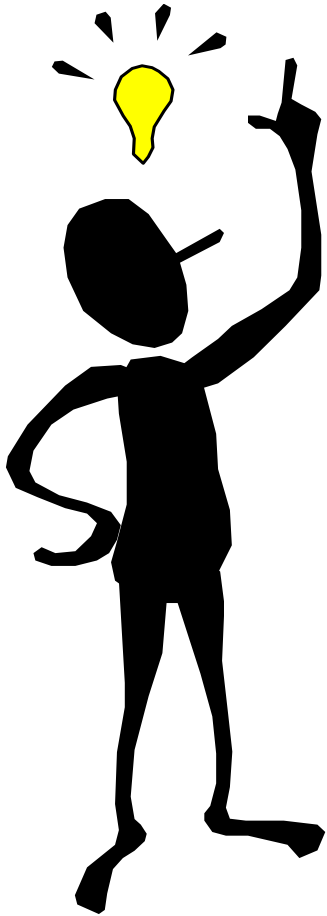
Fixed Asset Depreciation		0.00	<input type="checkbox"/>		
Movable Asset Depreciation		0.00	<input type="checkbox"/>		
Travel		0.00			
Rent		0.00			
Interest		0.00			
Adjusted Non Personnel Costs		0.00		Total Expenditures	0.00

IV. Reminders



- ✓ **Cost Reports are due 5 months after the accounting year end.**
- ✓ **The Controller's Office will need an audit (or draft) or the financial statements in order to complete a review**
- ✓ **Financial statements means a Trial Balance (or Balance sheet) and a Profit/Loss (or Income Statement)**

IV. Reminders



The Cost Center names and amounts in the Cost Report should match your audit or financial statements

OR



Must crosswalk Cost Centers from the audit or financial statements to the Cost Report (again see Handout Attachment 6)

IV. Reminders



✓ **Please check the web site often!**

✓ **The web site address is:**

<http://www.ncdhhs.gov/control/amh/amhauth.htm>

A Users Manual & appendices can be found under the 2007 Cost Report link. The 2008 information will be posted under the 2008 Cost Reporting link.

As soon as new information is available, it will be posted here first.

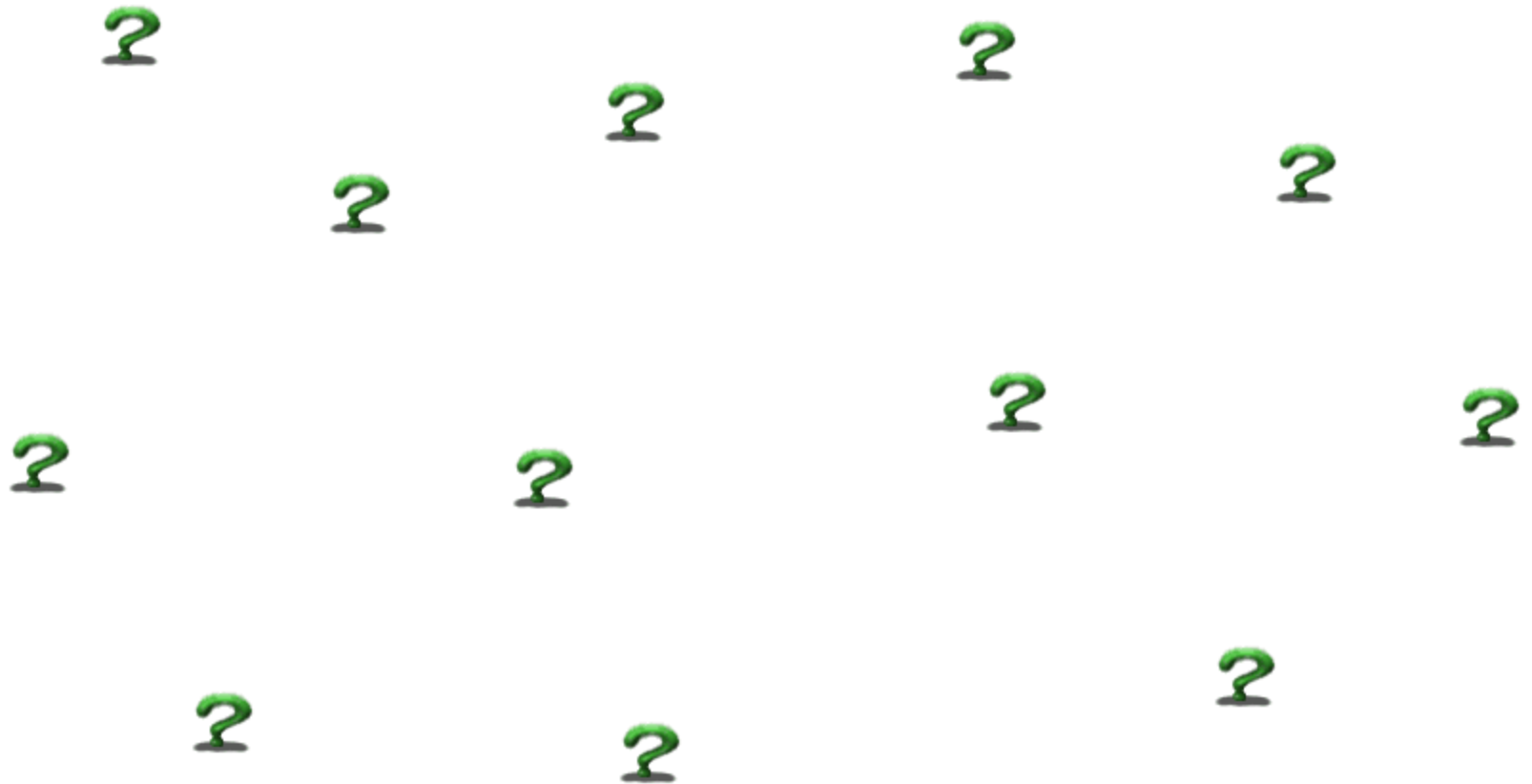
Cost Report Application

- You are welcome to download and look at the Microsoft Access Application
- Closer to when the cost report is due, consider attending an overview session to see how data goes into the application. Sessions are offered twice a year, in the summer for 6/30 thru 9/30 yr ends and again in the winter for 12/31 thru 3/31 yr ends
- Again, check the web site often for posted info

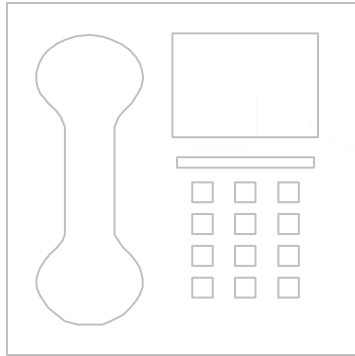
Access 2003 version

- Must have Access 2000 or higher installed on the computer to work
- Has only 3 files to be downloaded, but not installed
- A runtime version is available for those with Access older than 2000 or no Access at all. Has to be downloaded and installed
- Will need to download both the application and runtime version

V. Questions



Contact Info



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